P. W '1946) Department.

Mo SERIES.

G.O. No 1750

1750

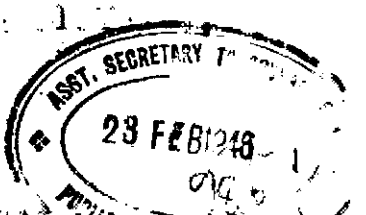
Dated 25-6-46

[Despatch Abstract.]

Secn. Kolaiyal Electric Kmn.

Accounts of 9th-5 Records

[illegible] A.M. 1944-45.



Name of Auditor : [illegible]
District Inspector of Local Fund[illegible]

L.F. 9440
22-2-46

Time taken for audit : From the 9th January 1946 t[illegible]
[illegible]

The office of the Executive Officer was audited and inspected during the year.

2. The annual account prescribed under the Andhra Electricity rules is maintained.

3. The initials or signature of the executive officer were found written in all the registers and records except the cash book, paid vouchers and bills, in support of periodical scrutiny.

4. The general result of audit may be considered satisfactory.

5. The gross receipts and charges of the year were Rs. 4,964-2-2 and Rs. 3,116-7-4 respectively.

[illegible]

Assistant Inspector of Local Fund[illegible]
[illegible] circle, [illegible].

M. F. No. 180

ANNUAL ACCOUNT.

Kollegal Electric Licen

Year ending 31*st March* 1945.

I. Statement as to loans authorized for the purpose of the undertaking referred to in the abovementioned licence to the end of 31st March 1945 for which accounts are made up.

Hoe & Co., Madras.

Amount sanctioned and nature of loan.	Amount borrowed.			Amount paid.			Amount sanctioned but not borrowed.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Rs 80,100/- Sanctioned by the Coimbatore Dt. Boards and approved in G.O. No. 2086 L+M dated 31.5.35 and 125 L+M. dated 10.1.36 at 2% per annum, repayable in 20 equated annual instalments after the forth year: Interest alone being payable during the 1st 4 years	80 —			3293					
Rs 16000/- Sanctioned by Govt. in their order MS. No. 512.L.A. dated 27.2.41 for the Completion of the electrification Scheme repayable in 20 equal annual instalments of Rs 1177/- each inclusive of interest at 4% per annum.	16000			2280					
Kollegal panchayat Boards general funds bearing no interest.	5245								
Consumers' Security deposits invested in the undertaking (interest at 3% per annum)	2755								
	104000	.	.	5573					

Auditor.

S. B. Rajasingh
EXECUTIVE OFFICER. 12/2/46.
Commissioner
PANCHAYAT BOARD
President, Panchayat Board.

K.P.V. Sharma
Electrical Engineer. 12.2.46.

L.F. No. 270
M.F. No. 180

II. Capital Account for the

Dr.

Description of work.	Expenditure to the end of 31-3-44	Expenditure during the year	Total expenditure to the end of 31-3-45
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(a) To preliminary expenses (to be specified)	2660 13 .	813 . .	3473 13 .
(b) „ lands, including law charges	234 . .	. . .	234 . .
(c) „ value of lands appropriated for electrical purposes ..	. . .	. . .	. . .
(d) „ buildings and other properties	7665 14 5	. . .	7665 14 5
(e) „ plant	41405 2 1	. . .	41405 2 1
(f) „ transformer and appliances	. . .	. . .	. . .
(g) „ overhead feeders	28079 13 5	. . .	28079 13 5
(h) „ underground feeders	2395 10 6	. . .	2395 10 6
(i) „ meters and testing equipment	6354 9 5	− 1 4 .	6353 5 5
(j) „ special structures	380 . .	. .	380 . .
(k) „ switch gear, fuse and lightning arresters	644 . .	. . .	644 . .
(l) „ street lighting	2646 2 7	. . .	2646 2 7
(m) „ service connections	2428 9 8	.	2428 9 8
(n) „ tools and plant	1376 1 2	41 9 5	1417 10 7
(o) „ general stores			
(p) „ transfer to sinking fund of value of land sold, as per contra ..			
(q) „ amount applied to the reduction of principal of borrowed money from value of lands sold, as per contra ..			
(r) „ special items (to be specified) (i) Books and publications ..	41 8 6		41 8 6
(ii) Furniture.	331 14 11	4 8 .	336 6 11
Total expenditure ..	96644 3 8	857 13 5	97502 1 1
To balance of capital account ..	5891 12 4		5033 14 11

Auditor.

Kollegal

Electric Licence.

year ending 31st March 1945

Cr.

Description of work.	Receipts to the end of 31.3.44.			Receipts during the year			Total receipts to the end of 31.3.45		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P
(a) By amounts raised by loans (i) From Corporation Dt. Bd.	80000	0					80000		
(ii) " Govt.	16000						16,000		
(b) " interest on capital outlay during construction capitalized	14664						14664		
(c) " amount received as Government contribution									
(d) " value of lands belonging to authority appropriated for electrical purposes									
(e) " value of surplus lands sold									
(f) " amount transferred from Net Revenue Account									
(g) " other receipts (to be specified)									
(i) Loan from panchayat Board's general funds	5245						5245		
(ii) Investment of Consumers' Security deposits in the Scheme treated as loan.	2755						2755		
Total receipts	102536						102536		

S. B. Rajasingh
12/2/46.

EXECUTIVE OFFICER,
Commissioner,
Panchayat Board, KOLLEGAL
President, Kollegal Taluk Board

K. S. V. Sharma
12-2-46
Electrical Engineer.

A.A.—2

Dr.

No. III Revenue Account for the

		Rs.	A.	P.	Rs.	A.	P.
A. Generation—							
(a) To fuel		5169	15	9			
(b) To oil, waste, water and engine room stores		1176	2	10			
(c) To proportion of salaries of Engineers, Superintendents and officers		614	1	6			
(d) To wages and gratuities		2346	13	11			
(e) To repairs and maintenance of							
(i) Building	0-10-8						
(ii) Plant	2959-11-5	3960	6	1			
(f) To other items (to be specified) (i) Rpm of tools	27-12-0						
(ii) " Testing Instruments	125-6-0						
(iii) " Station Lighting	67-0-9						
AA. To cost of Bulk power purchased		220	2	9			
					13487	10	10
B. Distribution—							
(a) To proportion of salaries of Engineers, Superintendents and officers		614	1	6			
(b) To wages and gratuities		527	11	1			
(c) To repairs, maintenance and renewal of mains—							
(i) H. T. line K.V.		-	-	-			
(ii) L.T. line		54	7	5			
(d) To repairs, maintenance and renewal of transformers		-	-	-			
(e) To repairs, maintenance and renewals of meters, switches, cutouts and other apparatus on consumers' premises		1	8	-			
(f) To repairs and maintenance of services.		14	7	2	1212	3	2
C. Public lamps—							
(a) To attendance and repairs		149	8	-			
(b) To renewal, etc.		215	11	3			
					365	3	3
D. Rents, rates and taxes—							
(a) To rents payable		60	-	-			
(b) To rates and taxes		-	-	-			
(c) To electricity duty		-	-	-			
					60	-	-
E. Management expenses—							
(a) To salaries, etc.—							
(1) Engineers department	818-13-0						
(2) Clerical department	790-0-0	1608	13	-			
(b) To general establishment charges		240	11	1			
(c) To commercial expenses		10	6	-			
					1859	14	1
F. Law charges—							
To Law expenses					5	-	-
G. Other items—							
(a) To service connexions		-	-	-			
(b) To compensation under Workmen's Compensation Act		-	-	-			
(c) To Audit fees		-	-	-			
(d) To Electrical Inspector's fees		40	-	-			
(e) To leave and provident fund contribution charges		533	12	-			
(f) To other sundry items (if any)		-	-	-	573	12	-
Total expenditure					17563	11	4
Amount carried to Net Revenue Account					6315	5	3
Balance carried to next account to provide for bad debts					-	-	-
Total					23879	0	7

Auditor.

12/2/46

Kes. U. Sharma
12.2.46
Electrical Engineer.

Kollegal *Electric Licence.*

year ending 31st March 1945.

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(*a*) By balance from last account less bad debts written off				—	—	—
(*b*) By sale of energy for lighting purposes				4942	3	3
(*c*) By sale of energy for power purposes				2293	1	.
(*d*) By sale of energy for public lighting (a) Energy charges. 822·7·10 (b) Attendance & Renewals, 365·3·3				1187	11	1
(*e*) By sale of energy ~~by special contract~~ for mixed load of small power & lighting, for Panchayat lighting, domestic purposes.				28	14	.
				740	8	3
(*f*) By rental of meters on consumers' premises				1028	4	.
				401	4	.
(*g*) By service connexions—						
Rs. A. P.						
Actual cost						
Centage						
(*h*) By miscellaneous receipts from consumers				110	4	
(*i*) By rents receivable						
(*j*) By other receipts (if any to be specified) Sale of waste oil etc.				152	8	6
By war condition Surcharge.				2577	11	1
" Abatement of receipt from electric supply as credited to Consumers				- 197	.	10
" Panchayat Board (Loss for 1944-45)				10613	12	3
Total receipts				23879	0	7

S. B. Rajasingh
12/2/46.
EXECUTIVE OFFICER,
Commissioner
PANCHAYAT BOARD, KOLLEGAL
President, Panchayat Board.

L. F. No. 270
M. F. No. 180

IV. Net Revenue

Dr.

	Rs.	A.	P.	Rs.	A.	P.
(a) To interest on ~~mortgage debt accrued due to date~~ Consumers Security deposits				82	8	11
(b) To amount transferred to Capital Account						
(c) To payments to reserve fund where such fund is authorized						
(d) To ~~Income-tax paid~~ written off				164	5	11
(e) To sum applied to local rate						
(f) To Interest on Capital and repayment of loan				6070		
(g) To Sinking fund at....per cent on paid up capital*						
(h) To provision for renewals and extraordinary maintenance						
(i) To depreciation —general reserve at....per cent on paid up capital*						
(j) To balance carried to balance sheet						
Total				6318	8	10

* *Note.*—The percentage in the above two items should be left

Auditor.

K-S.V.Sharma
Electrical Engineer.

	Municipal	Interest	Total.
Dt. 86.	3293.0.0	1600.0.0	4893
Govt.	604.1.0	572.15.0	1177
	3897.1.0	2172.15.0	6070

No. V. Sinking Fund

Dr.

	Stock.	Rs.	A.
(a) To amount paid for purchase of (nature of investment to be specified)			
(b) To stock sold during period of account			
(c) To amount of principal of borrowed money repaid			
(d) To amount of balance to next account			
Total			

Auditor.

K.S.V. Sharma
Electrical Engineer.

No. VI. Reserve Fund

Dr.

	Stock.	Rs.	A.	P.
(a) To amount for purchase of (nature of investment to be specified)				
(b) To stock sold				
(c) To sum transferred to revenue account				
(d) To amount of balance to next account				
Total				

Auditor.

K-S.V. Sharma
Electrical Engineer.

Kollegal *Electric licence.*

Account.

Cr.

	Rs.	A.	P.	Rs.	A.	P.
(*a*) By balance from No. III. Revenue Account				6315	5	3
(*b*) By balance from last account				-	-	-
(*c*) By interest on money at deposit				-	-	-
(d) By profit on stores.				3	3	7
Total ..		..		6318	8	10

blank to be filled in by the respective undertakings.

S. B. Rajasingh
12/2/46.
EXECUTIVE OFFICER. Commissioner.
PANCHAYAT BOARD, KOLLEGAL. President, Panchayat Board.

Kollegal *Electric licence.*

Account.

Cr.

	Stock.	Rs.	A.	P.
(*a*) By balance brought from last account				
(*b*) By amount brought from net revenue account		Nil		
(*c*) By interest on investment				
(*d*) By value of lands transferred from Account II				
(*e*) By amount realized by sale of stock (nature of stock to be specified)				
(*f*) By stock purchased				
Total ..				

S. B. Rajasingh
EXECUTIVE OFFICER. Commissioner. 12/2/46.
PANCHAYAT BOARD, KOLLEGAL. President, Panchayat Board

~~Kollegal~~ *Electric licence.*

Account.

Cr.

	Stock.	Rs.	A.	P.
(*a*) By balance brought from last account				
(*b*) By amount transferred from net revenue account		Nil		
(*c*) By stock purchased				
(*d*) By amount realized by sale of stock (nature of stock to be specified) ..				
Total ..				

S. B. Rajasingh
EXECUTIVE OFFICER. Commissioner. 12/2
PANCHAYAT BOARD, KOLLEGAL. President, Panchayat Board

L.F. No. 270.
M.F. No. 180.

No. VII. General balance sheet

CAPITAL AND LIABILITIES.

Dr.

	Rs.	A.
Capital account—		
Amount received as per account No. II.	10256	-
Sundry creditors—		
Deposit from consumers for service connexions		
To Government Electricity department for energy charges		
Salaries and wages due	680	6
Electricity duty		
Audit fees		
Other liabilities	1825	5
Net revenue account—		
Balance at credit thereof		
Reserve fund accounts—		
Sinking fund for loan repayment		
Depreciation		
Special reserve		
Balance of interest on capital due		
Security deposits—		
From consumers	3300	-
Invested in Post Office Cash Certificates as per contra		
From others		
Total ..	10834	11

Auditor.

1-8-92 1-8

Kollegal *Electric Licence.*

as on 31st March ....

				S.	a.	P.
Capital account—						
Amount expended for works as per account No. II				97502	1	1
By stores on hand				5555	4	1
Sundry debtors—						
For current supplied to end of the year				1257	6	3
Other debtors—						
For plant sold on hire-purchase system						
For service connexions						
By other items (to be specified) Cart hire & empty barrels etc.				10	13	6
Securities held (cost price)—						
Post Office Cash Certificates of consumers held as per contra						
Others, Post Office Savings Bank Pass Book Consumer's security deposits invested in the undertaking				2755		
Work in progress for service connexions						
Advance payments—						
(1) Indian Stores Department	1000	2	0			
(2) Cost of stores due from Govt. Silk Farm	39	7	0			
(3) permanent advances with the electrical engineer	100	0	0			
Cash balance—				1139	9	
In Treasury	100	1	7			
On hand postage stamps	21	7	6	121	9	
Net revenue account—						
Balance of last year						
For the year						
Investments in Government securities—						
Depreciation fund						
Special reserve						
Total				108341	11	

K.S.V. Sharma 12.2.46
Electrical Engineer.

S.B. Rajasingh 12/2
EXECUTIVE OFFICER.
Commissioner
President, Panchayat Board
PANCHAYAT [illegible] BOARD

No. VIII Statement of energy generated, sold, etc.

Total energy generated in Kilowatt hours. (1)	Public lamps. (2)	Private lamps for which charge is made (3)	Special contract (3)	Consumers by meter for lighting purposes. (4)	Consumers by meter for power purposes. (5)	Domestic purposes	Total. (6)
57,411	4388	5784	2263	13,496	19578	231	45430

Kilowatt-hours used on works. (7)	Kilowatt-hours not accounted for. (8)	Total Kilowatt-hours accounted for. (9)	Kilowatts connected for public lamps. (10)	Total consumers connected. (11)	Total Kilowatts connected. (12)	Plants installed Kilowatts. (13)	Maximum supply demanded in Kilowatts. (14)
7305	1676	52735	4.460	121 meter 30 lamp light 1 light	144.707	2 nos 40 KW each	42

K.S.U. Sharma 12-2-46
Electrical Engineer.

S.B. Rajasingh 12/2
Commissioner
President, Panchayat Board.

Auditor.

Replies to the Audit Report on the Accounts of the Electric Licence Scheme of the Kollegal

Para 3. The registers were being signed by the Electrical Engineer. The instructions are noted for for future guidance.

Approved in Panchayat Board Resolution No.200 dated 27-2-1946.

S.B.Rajasingh
15/3/46
Executive Officer,
Panchayat Board, Kollegal.

Proceedings of the Kollegal Panchayat Board dated 27-2-1946.

23. Read Audit Report of the Assistant Examiner of Local Fund Accounts, Salem on the electric licence scheme accounts of the Kollegal Panchayat Board for the year 1944-45 and the replies prepared thereon.

Resolution No.200: Replies approved.

Sd. B.Parvathiah, 27-2-46
P r e s i d e n t.

x x x x

(True extract translated from Canarese)

S.B.Rajasingh
15/3/46
Executive Officer,
Panchayat Board, Kollegal.

15/3
15-3

L F No 733/15 1946.

Forwarded to the Secretary to Government, Public Works Department, Madras, with copies of the replies of the Executive Officer and the ~~reconstitution of the~~ Panchayat Board.

Asst.Examiner or L.F.Accounts

P W D

L/c E.I.G. in connection with P.W.D. G.O. 98-I/46.

Pl. send d 28-2-46

P.W.

7-5-46

7/5/46

P.W.D. G.O. 98-I/46-2

8-5-46

Office of the C.E.I.G. 15

Sub: Accounts - Kollegal Panchayat Board Electric Licence Accounts for 44-45 - Remarks submitted.

p 2 ante
p 14 ante
pp 5-12 ante

Ref: 1) Govt. U.O. No. 986 I/46-1 dated 28-2-46.
2) Govt. U.O. No. 986 I/46-2 dated 8-5-46.

The accounts of the Kollegal Panchayat Board electrical undertaking for 44-45 have been scrutinized and the following remarks are submitted.

2. The accounts under review relate to the fifth year of operation.

3. The important features of working are as extracted below:-

	1943-44	1944-45.
1. Total capital expenditure to the end of	96,644	97,502
2. Total operation and maintenance expenditure.	13,626	17,564
3. Total expenditure against revenue.	16,486	23,882
4. Revenue from electric supply	9,567	10,221
5. Total revenue from working	17,406	13,268
6. Gross profit (+) or (-)	(+)3,724	(-) 4,299
7. Net profit for the year (+) or (-) =	(+) 920	(-) 10,614
8. Net profit from general balance sheet. (+) or (-) upto the end of the year =	Nil	Nil
9. Cost per unit generated.	2.89 as	3.97 as
10. Working cost per unit generated	4.83 "	7.02 "
11. Working cost per unit sold.	5.70 "	8.41 "
12. Total units generated.	54,568	54,411
13. sold	46,273	45,430
14. Total no. of consumers	154	152
15. Maximum demand in K.W.	54	42

The accounts are generally technically in order subject to the remarks in the audit report.

Plant

Action taken by the Licensee on G.O. Ms. No. 2485 (P.W.D.) dated 24-9-45 issued on the accounts for 43-44

Paras 2, 3(a) & (b)

The instructions have been followed in the accounts for the year under review.

The replies to the audit report and the Examiner's further remarks thereon call for no remarks.

One copy of the audit report and accounts have been retained for this office files.

12/6/46

To

The Secretary to Government,
Public Works Department,
Madras.

Encl: 1 copy of accounts, audit report Councils replies, Resolution Examiners remarks and two u.o. notes.

C.E.I.G. U.O. No. 1178 D/46-2
dated 5-6-46.

VJ/12-6-46.

12.6.46 12/6

Issue + docketed please.

fp/115/516

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed		
When despatched:		

SUBJECT :— Electricity - Kollegal Electric Licence - Accounts for 1944-5 - Recorded.

READ AGAIN ....., dated ..... 19 .....

" " ..... " ..... 19 .....

READ *ALSO* :—

pltg ct No. 986 T/46 From the Exer of S.F. Accts ff No. 753, dated 1-5- 1946

" ..... " ..... " ..... " ..... 19 .....

pp/5-6g " ..... " W.E.T.G. " 11782D/46-2 " 5-6- 1946

~~Order~~ ~~Resolution~~ ~~Rout.~~ Ms. No. 1750, dated 25-6- 1946

w/Communication ntng, please see overleaf.

Recorded.

P&H 18/6/46

Pg 19/6/46

20.6.46

Note. L.A.D may see before issue.

P&K
18.6.46 17/6/46

L.A
20.6.46

L A

Seen
21/6/46 PWD

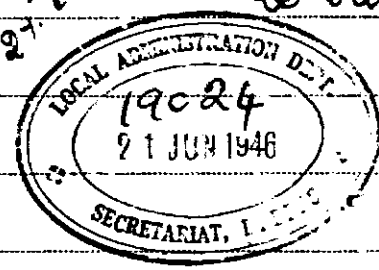
Issue

21.6.46

To The Treasurer, Rameswaram Board, Kollegal.
The Asst. Director of L.F Accts.
The C.E.I.G.

Dept. 6.H.F. Proc. 98 I/46-3
20-6-46.

27.



Ans 19/6

Ans 19.6.46